

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 91 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE
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Hearing of case.

1. For orders on office objection No. 20.
2. For hearing of main case.

27.10.2026.

Mr. Ameer Baksh Metlo, advocate for the applicant.
Mr. Shah Bakht Pirzada, advocate for the respondent.

Learned counsel for the respondent states that questions framed vide Order dated 05.11.2020 are covered in faovur of the respondent and against the applicant department by virtue of judgments of the High Court reported as *2021 PTD 885* and of the Supreme Court reported as *2023 SCMR 1011*. He states that the said judgments are squarely binding upon this bench and in mutatis mutandis application thereof, the questions be answered in favour of the respondent and reference be dismissed. Learned counsel for the applicant articulates no cavil to the record. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge